

(2) For the definition of the term “normally” as used in paragraph (b)(2) of this section, see § 1.6033-2(g)(3).

(3) For the definition of the term “integrated auxiliaries” as used in paragraph (b)(1) of this section, see § 1.6033-2(h).

(e) *Effective/applicability date.* The provisions of this section shall apply with respect to returns filed for taxable years beginning after December 31, 1969. The applicability of paragraphs (b)(8) and (d) of this section shall be limited to returns filed for taxable years beginning before January 1, 2008.

[T.D. 7563, 43 FR 40221, Sept. 11, 1978, as amended by T.D. 9423, 73 FR 52555, Sept. 9, 2008]

**§ 1.6043-3T Returns regarding liquidation, dissolution, termination, or substantial contraction of organizations exempt from taxation under section 501(a) (temporary).**

(a) through (b)(7) [Reserved] For further guidance, see § 1.6043-3(a) through (b)(7).

(b)(8) Any organization no longer exempt from taxation under section 501(a) and that during the period of its exemption under such section was not an organization described in section 501(c)(3), a corporation described in section 501(c)(2) that held title to property for an organization described in section 501(c)(3), or an organization described in such other section as prescribed by publication, form or instructions.

(b)(9) and (c) [Reserved] For further guidance, see § 1.6043-3(b)(9) and (c).

(d) *Definitions.* (1) For the definition of the term “normally” as used in paragraph (b)(2) of this section, see § 1.6033-2(g)(3).

(2) For the definition of the term “integrated auxiliaries” as used in paragraph (b)(1) of this section, see § 1.6033-2(h).

(e) *Effective/applicability date.*—(1) *Effective date.* The regulations in this section are effective on September 9, 2008.

(2) *Applicability date.* Paragraphs (b)(8) and (d) of this section shall apply to returns filed for taxable years beginning on or after January 1, 2008.

(3) *Expiration date.* The applicability of this section expires on September 8, 2011.

[T.D. 9423, 73 FR 52555, Sept. 9, 2008]

**§ 1.6043-4 Information returns relating to certain acquisitions of control and changes in capital structure.**

(a) *Information returns for an acquisition of control or a substantial change in capital structure.*—(1) *General rule.* If there is an acquisition of control (as defined in paragraph (c) of this section) or a substantial change in the capital structure (as defined in paragraph (d) of this section) of a domestic corporation (reporting corporation), the reporting corporation must file a completed Form 8806, “Information Return for Acquisition of Control or Substantial Change in Capital Structure,” in accordance with the instructions to that form. The Form 8806 will request information with respect to the following and such other information specified in the instructions:

(i) *Reporting corporation.* The name, address, and taxpayer identification number (TIN) of the reporting corporation.

(ii) *Common parent, if any, of the reporting corporation.* If the reporting corporation was a subsidiary member of an affiliated group filing a consolidated return immediately prior to the acquisition of control or the substantial change in capital structure, the name, address, and TIN of the common parent of that affiliated group.

(iii) *Acquiring corporation.* The name, address and TIN of any corporation that acquired control of the reporting corporation within the meaning of paragraph (c) of this section or combined with or received assets from the reporting corporation pursuant to a substantial change in capital structure within the meaning of paragraph (d) of this section (acquiring corporation) and whether the acquiring corporation was newly formed prior to its involvement in the transaction.

(iv) *Information about acquisition of control or substantial change in capital structure.* (A) A description of the transaction or transactions that gave rise to the acquisition of control or the substantial change in capital structure of the corporation;

(B) The date or dates of the transaction or transactions that gave rise to the acquisition of control or the substantial change in capital structure; and